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on India, the colonies and foreign affairs are largely expository, but through them runs the note of opposition to the anti-imperial attitude of the Radical-Socialist-Labour group. This party is, in fact, the red rag throughout the book, and later socialism comes in for a chapter of condemnation to itself. On the constitutional question, the franchise, apportionment of representation, Irish home rule, education, disestablishment and taxation, the well-known Unionist views are fortified by argument, and an earnest plea for tariff reform is not omitted. With regard to social reform the author insists that the Unionist party should take a positive attitude, but discreetly leaves the reader to guess what the concrete policies should be. The book is of value, therefore, chiefly for its statement of the principles of the Unionist party as a member of the party sees them and for the summaries of certain contemporary political issues.

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VINEBERG, S. *Provincial and Local Taxation in Canada.* Pp. 171. New York: Longmans, Green & Co., 1912.

This contribution to our somewhat undeveloped stock of literature on fiscal affairs is not only timely but extremely valuable. In this epoch of increasing interest in taxation, especially in our American states and local governmental areas, it is necessary, at all times, to keep in touch with the practical experiences of other localities, especially when such localities have been more progressive and more independent than is the case in this country. Canadian experiences, of whatever nature, illustrate valuable lessons in statesmanship and local administration. The author of this contribution on the revenue problems of Canada has combined three very essential factors of analysis in his review. The historical background is clearly presented; the practical results of definite experiences are specifically shown; and in addition the author has given us the benefit of his own personal criticisms and suggestions. Though the latter factor may be subject to some disagreement in particular cases, its existence in this volume helps rather than hinders, for the reader is forced to give a more critical attention to the concrete subject matter. Another point of value is his very clear and lucid division of topics, thereby making it possible for the work to be used as a handbook of reference. In particular, his analysis of the failure of the personal property tax, the business assessment, and taxes on real estate are to be strongly commended. The absence of vague technicalities is a virtue in itself. The copious citations and the supplementary appendix help to emphasize the solid and scientific character of the investigation. Generally speaking, its chief merit would seem to lie in the fact that the author has apparently had few preconceived ideas in regard to the merits or demerits of any system or method, as theoretically applied. Each topic is analyzed on a basis of the natural and necessary relation between the social and economic conditions of the locality and the actual administration of the method cited. It would be well if more of the many monographs on taxation and kindred subjects could be as clearly and efficiently presented.

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